

**INDIANA TAX COURT**

Cases Transmitted

Week of 3/14/16

Name: United Gas & Convenience, LLC *et al.* v. Ind. Dept. of State Revenue  
Case No. 49T10-1603-TA-00008  
Date Filed: 3/15/16  
Attorneys: Richard J. Ebbinghouse  
Type of Tax: Sales & Use / Income –whether the Department improperly relied on certain statistics as the best information in formulating its assessments of sales and income tax against the taxpayers and whether the taxpayers had reasonable cause for not filing their tax returns and for not keeping certain business records.